Supreme Court, U. S.
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No. 80-114

IN THE

Supreme Court of the United States

OCTOBER TERM, 1979

CURTIS R. WILHELM and ESTELLE WILHELM,

Petitioners,

vs.

COMMISSIONER OF INTERNAL REVENUE

ON PETITION FOR A WRIT OF CERTIORARI TO THE UNITED STATES COURT OF APPEALS FOR THE THIRD CIRCUIT

REPLY MEMORANDUM FOR THE PETITIONERS

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SUPREME COURT OF THE UNITED STATES

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REPLY MEMORANDUM FOR THE PETITIONERS

This is the Reply of the Defendants and Petitioners, who are still without Counsel and forced to proceed Pro Se, to the careless and untimely Opposition Memorandum.

The memorandum forwarded by the Solicitor General is outrageous, untrue, and could only be based on hearsay as it is evident that the last will and testament of George J. Wilhelm has never been read, the dates of the will and the time related Totten Trusts never checked or access provided to the record in Newark, N.J. under *Wilhelm, Estate of v. United States,* entire record, briefs, orders, opinions, transcripts, Docket 75-449, Review Court of Appeals for the Third Circuit No. 76-1035; the New York State record in Syracuse, N.Y. under *Wilhelm, Silva v. Bowery, Dime Savings Bank and Curtis R. Wilhelm,* New

York Supreme Court, Civil Action 77-5273, 5274, and Review in New York County under 78-1755; or the record in the Court of Appeals, Philadelphia, Pa. under *Wilhelm, Curtis R. and Estelle v. Commissioner*, Civil Action 6850-76 Review Court of Appeals for the Third Circuit No. 79-1261. The frivolous and improper answer to the Supreme Court does not even bother to take into account the issues before the Court or the Constitutional rights covered by Amendments 1, 4, 5, 6, 7, 8, 9, and 14 and the eight years of hell that have been supplied by the IRS in the illegal confiscation of the Defendants Property, but the solicitor general can make a fool out of the petitioner in a memorandum that if it were true would not have gotten beyond the first illegal conference called by the IRS.

The only true statement in the memorandum is: "Section 165 of the Internal Revenue Code of 1954 (26 U.S.C.) allows a deduction for losses arising from theft, as defined by state law, in the year in which the loss is discovered provided that no claim for reimbursement or reasonable prospect for recovery exists in that year."

The Tax Court under recent decisions such as *Greenberg's Express, Inc. v. Commissioner*, 62 TC 324 (1974) can no longer provide a hearing, allow interrogatories, or the presentation of evidence, unless there is approval by the IRS. This is in order to protect the illegal outside sources such as informants, bag people, bounty hunters, and dishonest lawyers with special access to the IRS. This is true even if the evidence is fraudulent and the IRS is given a license to steal by extortion and confiscation without any recourse, for the IRS does not have to allow a stipulation of facts, or present a case as the defendants or appellants are guilty until proven innocent and may not defend themselves before the Tax Court or The Court of Appeals of the United States in accordance with our Bill

of Rights. See Docket No. 6850-76 and Docket No. 79-1261.

It is therefore respectfully submitted that the Petition for a Writ of Certiorari should be granted.

/s/ Curtis R. Wilhelm
CURTIS R. WILHELM

/s/ Estelle Wilhelm
ESTELLE WILHELM
Appearing Pro Se

September 1980